# **Subject Index**

Twenty-Eighth Regular Session Under the Adoption of the Constitution of 1974

Prepared by the David R. Poynter Legislative Research Library LOUISIANA HOUSE OF REPRESENTATIVES

#### SUBJECT HEADINGS

Agriculture Occupations & Professions

Animals Property

Appropriations Public Safety & Corrections

Bonds Public Utilities

Buildings & Grounds, Public Racing
Children, Juveniles & Minors Retirement

Civil Law & Procedure Revenue & Taxation

Colleges & Universities Special Districts & Authorities

Commerce & Economic Development State Government

Communications & Information Suits Against the State & Political

Technology Subdivisions
Constitutional Amendments (LA) Transportation

Courts United States Government

Culture, Recreation & Tourism Water & Waterways

Education & Tourism Water & Waterways

Wildlife & Fisheries

Energy

Exceptional Persons

Finance & Financial Institutions

Fire Protection & Officers

The Hoteetion & Officers

Gambling

Environment

Governmental Finance

Health & Social Services

Insurance

**Intergovernmental Relations** 

Law Enforcement & Officers

Legislative Affairs

Minerals, Oil & Gas

Motor Vehicles

Municipalities

Natural Resources

Nonprofit Organizations

#### **ABBREVIATIONS**

Gov. assn. Governor association

bldg. gov't building government

BR **HEAL Baton Rouge** Healthy Environment to Assist Learning

**CAPCO** Hon.

Honorable

co./cos. hwy. company/companies highway

Capital Companies Program

Col. inc. Colonel incorporated

**COLA IRA** cost-of-living adjustment Individual Retirement Account

corp./corps. corporation/corporations Internal Revenue Service

**DNA** Jr. deoxyribonucleic acid Junior

DOTD LA Department of Transportation & Development Louisiana

Dr. Doctor Louisiana State University

ed Lt. education Lieutenant **EBR** LTC East Baton Rouge Louisiana Technical College

mfg. **Emergency Medical Services** manufacturing

**FDA** mgt. Federal Department of Agriculture management

**NAACP FFA** Future Farmers of America National Association for the Advancement of

Colored People FY fiscal year nat'l

national Gen.

General

N	O

New Orleans

#### OCS

Outer Continental Shelf

#### org.

organization

## pop'n

population

#### R.S.

Regular Session

## Sgt.

Sergeant

#### Sr.

Senior

#### St.

Saint

## SU

Southern University

## **SUNO**

Southern University - New Orleans

## TV

television

#### Univ.

University

#### US

**United States** 

#### USDA

United States Department of Agriculture

#### WIC

Women, Infants & Children

## **User's Guide to Subject Index**

- 1. **Legislative studies:** Studies by legislative committees (or other bodies with legislators) are entered only under *Legislative Affairs: Committee Studies*. No subject entry is provided.
- 2. **Nonlegislative studies:** Studies by nonlegislative entities are entered in a subject section, but *not* under the agency(s) performing the study.
- 3. **Departmental entries:** Only bills directly affecting the organization and management of a department appear under the department/office entry. Administrative rule legislation may also appear under the departmental entry, although it usually appears under the subject matter of the rule. All programs and other responsibilities are located under the subject heading(s).
- 4. **Parish/municipal topics:** Most bills dealing with parishes and municipalities are entered under a specific subject heading and *not* under *Parishes* or *Municipalities*. However, bills which have no appropriate subject heading elsewhere in the index have an entry under a topic under *Parishes* or *Municipalities*.
- 5. **Retirement systems:** Bills about the various retirement systems are only indexed under *Retirement*. For example, bills dealing with firefighters' retirement will *not* appear under *Fire Protection & Officers*.
- 6. **Appropriations:** Bills actually making an appropriation *only* appear under *Appropriations*.

Aged, see Retirement; Revenue & Taxation: Ad Valorem Tax - Exemption - Homestead; Health & Social Services; Energy

AGRICULTURE	
Bee Industry	
Breeding, Genetics & Physiology Lab, USDA	65
Farm Equipment	
Dealer; borrowed capital, loan agreement; corp. franchise tax exclusion ACT	38
Sales tax exemption	6
Pesticides	
Methyl bromide	63
HCR	74
Sugarcane	
Byproduct/waste; coastal reclamation	60
Alcoholic beverage tax, see Revenue & Taxation	
ANIMALS	
Dogs	
Canine Good Citizen program	44
<b>APPROPRIATIONS</b> (funding legislation only; see also Governmental Finance)	
Ancillary Funds	
2002-2003 FY	43
Capital Outlay	
2002-2003 FY	23
Omnibus bond authorization, see Bonds	
General Appropriation Bill	
2002-2003 FY	13
Judicial Expenses	
2002-2003 FY	53
Labor Department	= -
Federal funds; Employment Security Administration Fund	76
Legal Fees	
Waldrop, E. Patrice	1
Legislative Expenses	
2002-2003 FY	63
Supplemental Appropriations	26
2001-2002 FY	26
Tax Refund Claims	7
Cayuse Pipeline, Inc	7
Foxboro Co	18
LA Employers-Managed Insurance Co	7
Lafourche Realty Co., Inc	9
Trunkline Gas Co	5
Western Auto Supply Co	8
Automobiles, see Motor Vehicles	
-B-	
BONDS	
Omnibus Bond Authorization	
2002-2003 FY	33

1 6
0 7
4
0
4
+
1
9
0 6
9 6
3
-
1 8 7

COMMERCE & ECONOMIC DEVELOPMENT (CONTINUED)  Francis Development (Continued)	
Economic Development (Continued)  Corp.; bond issuance expense, corp. income/franchise tax credit	78
Long range plan; utility/communication/transportation summit meeting SR Tax; Monroe	62 39
Electronic commerce, see Revenue & Taxation: Sales Tax, State	
Food Sales tax exemption	88
Foreign Trade	00
Interstate coastwise commerce; definition	40
Shrimp, imported; quota/testing/source label	16 75
Franchises, see Revenue & Taxation: Corporate Franchise Tax	
Hotel tax; see Revenue & Taxation: Hotel Occupancy Tax	
Manufactured Homes & Housing	20
Dealer; borrowed capital, loan agreement; corp. franchise tax exclusion	38 56
Manufacturer sales tax exemption; see Revenue & Taxation: Sales & Use Tax, State - Exemption;	
&	Suies
Use Tax, Local	
Manufacturer/industrial ad valorem tax exemption, see Revenue & Taxation: Ad Valorem Tax -	
Exemption	
- Manufacturer/Industrial	
Motor vehicles, see Motor Vehicles	
Retirement communities, see Retirement Sales tax, see Revenue & Taxation: Sales & Use Tax, Local; Sales & Use Tax, State	
Tobacco tax; see Revenue & Taxation  Tobacco tax; see Revenue & Taxation	
Tobacco iax, see Revenue & Taxanon	
COMMUNICATIONS & INFORMATION TECHNOLOGY	
Newspapers  ACT	<i>(</i> 7
Free distribution; sales tax exclusion	67
Corp. income/franchise tax; apportionment/attribution	65
Digital conversion equipment; sales tax exclusion/exemption/credit	61
Telecommunications	
Broadcast; corp. income/franchise tax; apportionment/attribution ACT	65
Tower; aviation safety	65 25
Tower; aviation safety	25
Tower; aviation safety	25 85
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT  Directory; sales tax exemption ACT	25 85 58
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT  Directory; sales tax exemption ACT  Wireless equipment; sales tax exclusion ACT	25 85
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television	25 85 58 85
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT  Directory; sales tax exemption ACT  Wireless equipment; sales tax exclusion ACT	25 85 58
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA)	25 85 58 85 65
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA) Taxes	25 85 58 85 65 61
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA)  Taxes Ad valorem; exemption ACT	25 85 58 85 65 61
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA) Taxes	25 85 58 85 65 61
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA)  Taxes  Ad valorem; exemption ACT ACT	25 85 58 85 65 61
Tower; aviation safety SCR  Telephones  Cellular; limited local sales tax amnesty ACT Directory; sales tax exemption ACT Wireless equipment; sales tax exclusion ACT  Television Corp. income/franchise tax; apportionment/attribution ACT Digital conversion equipment; sales tax exclusion/exemption/credit ACT  CONSTITUTIONAL AMENDMENTS (LA)  Taxes  Ad valorem; exemption ACT ACT Ad valorem; homestead exemption ACT	25 85 58 85 65 61 89 86 87

Corporate taxes, see Revenue & Taxation

## **COURTS**

Court Costs	
Criminal/traffic violation, fee; crime stoppers	50
CULTURE, RECREATION & TOURISM	
Historic Preservation	
Downtown development district; income/corp. franchise credit	60
History & Culture	
LA Purchase Bicentennial; parish dumpster removal, state hwy	51
LA Purchase Bicentennial; state welcome sign	65
Parks & Recreation	2.0
State; Pointe Coupee Parish area, potential site	36
Sports, see see Revenue & Taxation: Boxing & Wrestling Gross Receipts Tax Zoos	
LA Purchase Gardens/Zoo; cooperative endeavor agreement, state land use HCR	37
LA i dichase Gardens/200, cooperative endeavoi agreement, state fand use	31
-D-	
Dentists, see Occupations & Professions	
Drugs, see Health & Social Services	
-E-	
Economic development, see Commerce & Economic Development	
EDUCATION (See also Colleges & Universities)	
Curricula	
Diabetes awareness	14
Wireless Classroom Project	35
Health Education	20
Project HEAL Schools	20
Smoking cessation program; funding	19
Organization; sales tax exemption	27
School Finance	21
Minimum Foundation Program formula, FY 2002-03; teacher salary	59
SR	44
School Prayer	
US constitutional amendment	58
Schools	
Orleans Parish; arts	66
Orleans Parish; behavioral problems; privatization	68
Orleans Parish; janitorial service contract	67
Special Education	40
Cost reimbursement; medical services	43
Teachers retirement system, see Retirement	
Testing Graduation; senior activity participation	68
Graduation, semor activity participation	00
- Elderly persons, see Health & Social Services; Retirement; Revenue & Taxation: Ad Valorem Tax	
Exemption -Homestead; Energy	
Electronic commerce, see Revenue & Taxation: Sales Tax, State	
ENERGY	
Conservation of Energy	
Weatherization efficiency program alderly/low income	5/1

ENVIRONMENT (See also Natural Resources; Water & Waterways; Wildlife & Fisheries)	
Hazardous Materials	
Asbestos; exposure; compensation	58 62
Littering The declared to NO business (industrial district	<b>60</b>
Trash; dumped; tax, NO business/industrial district	69
Trash dumpster, parish; state hwy. removal, LA Purchase Bicentennial	51
EXCEPTIONAL PERSONS	
Developmentally Disabled Persons	
Centers; admission/discharge	63
-F-	
FINANCE & FINANCIAL INSTITUTIONS	
Banks	
S stock; ad valorem tax, income tax credit	30
Motor vehicle sales finance, see Motor Vehicles: Sales Finance Securities & Stocks	
Partnership; income tax, composite return	68
S bank stock; ad valorem tax, income tax credit	30
Finance, Governmental, see Governmental Finance	
FIRE PROTECTION & OFFICERS (See also Retirement)	
Firemen & Fire Departments	
Truck; dyed diesel fuel, special fuels purchase	28
Funds, see Governmental Finance	
-G-	
GAMBLING	
Gaming Devices & Equipment	
Sales tax; ship/supplies	41 40
GOVERNMENTAL FINANCE (See also Appropriations; Bonds; Revenue & Taxation)	
Revenue sharing, see Revenue & Taxation	
School finance, see Education	
Special Treasury Funds	
Employment Security Administration Fund	76
Special Treasury Funds - Creation	
Aquatic Plant Control Fund	77
Excess Revenue Collection Fund	83
Risk Management Insurance Premium Fund	83
State Police Salary Fund	83
Tobacco Tax Health Care Fund	19
-H-	
HEALTH & SOCIAL SERVICES	
Blood Banks & Donors	
Nonprofit; sales tax exclusion; apheresis kit/leuko reduction filter ACT	71

Nonprofit; sales tax exclusion; purchase	70
Cancer	
Asbestos exposure; compensation	62 58
Chemotherapy drug, physician office administration; sales tax exemption ACT	42
Chemotherapy drug, physician office administration; sales tax exemption/amnesty ACT	37
Child Welfare Services	
WIC program; foods	57
Dentists, see Occupations & Professions	
Diseases	
Diabetes; awareness education	14
Project HEAL Schools	20
Stroke Education Consortium	53
Drugs, Prescription (See also Medicaid)	
Coverage; Qualified Medicare Beneficiaries (QMBs)	58
Sales tax exemption	88
Sales tax exemption; chemotherapy; physician office administration	42
Sales tax exemption/amnesty; chemotherapy, physician office administration ACT	37
Health Care Facilities	
Tensas Parish, Newellton; federal center	59
Long-term care, see Insurance: Long-term Care Insurance	
Medicaid	
Cost reimbursement; medical services, special ed	43
Hospitals, acute care; payment methodology	27
Infrastructure Grant; Buy-in program	47
Patient/prescription info, quarterly report	54
Uncompensated care costs	65
Medical Devices & Appliances	03
Dental; sales tax exclusion	72
Medical Treatment	, 2
Prisoners; funding	55
Research (See also Colleges & Universities)	33
Biological/Chemical Warfare Medicine Center	60
SR	56
Screening	50
Diabetes; education	14
Smoking	17
Cessation program, public hospital/public school; funding ACT	19
Substance Abuse	19
Alcohol/drugs; needs	77
Alcohol/drugs, needs	//
Highways and Transportation	
Highways, see Transportation  Homestead exemption, see Revenue & Taxation: Ad Valorem Tax - Exemption - Homestead	
Hotels, see Revenue & Taxation: Hotel Occupancy Tax  Hotels, see Revenue & Taxation: Hotel Occupancy Tax	
Holers, see Revenue & Taxanon. Holer Occupancy Tax	
-I-	
-1-	
INSURANCE	
Health & Accident Insurance	
Portability & Accountability Act; administration simplification compliance SCR	67
Insurers	07
Corp. franchise tax; holding corp. deduction; subsidiary	59
	39
Long-term Care Insurance Income tax credit	E 1
Medicaid see Health & Social Services	54

#### INTERGOVERNMENTAL RELATIONS Interstate Relations -L-LAW ENFORCEMENT & OFFICERS (See also Retirement) **State Police** LEGISLATIVE AFFAIRS Commendations & Salutations HR Central Catholic High School baseball team ...... SR HR SR **SCR**

Eucharistic Missionaries of St. Dominic	15
SISLATIVE AFFAIRS (CONTINUED)	
mmendations & Salutations (Continued)	
Fast Pitch Softball Hall of Fame, inaugural class	61
Fonseca, Lt. Col. Myron M	47
Fontenot, Mr. & Mrs. Raymond "Sonny"	31
Foster parents	38
Franklin, Coach Alton "Red" HCR	73
Girl Scouts USA	43
Grambling State Univ. NAACP HR	16
Gray, Desiree Renay	48
Handy, Sgt. 1st Class Roy E., Jr	35
Harris, Ashley	60
High School Speech League Tournament of Champions	6
Hill, Coach Earl R	38
Horton, Donald L	6
James, Shirley Babineaux	18
Johnese, Charece E	51
Johnson, Ann	84
Keck, Lt. Gen. Thomas J	10
Krispy Kreme	16
Little Sisters of the Poor	52
Lovely, David A., Jr	4
SR	7
LSU Lab High School boys' basketball/golf team	46
LSU Lab High School girls' golf/tennis team	46
Millet, Craig	24
Moral & Civic Foundation	38
Morial, Hon. Marc H	4
Morris, William	33
Palmer, Richard	59
Parkview Baptist High School baseball team	28
Parkview Baptist High School football team	1
·	66
Peel, Trena	
Perry, Alverne Harrison	47
Platt, Lucy Mell	11
Popeyes Chicken & Biscuits	42
Port Vincent Village	6
Proctor, Dr. Ezora J	45
Reed, Charles H	9
Rhone/Roane-Mayfield family	76
Romero, Earl G	37
Rubit, Laura Henry	9
Rucker, Hannah D	3
Ruston High School	7
Silliman Institute baseball team	44
Sistrunk, Edward SR	34
Sneed, Britni	53
St. Amant High School softball team	12
St. Amant High School wind symphony band	23
SR	24
St. James Parish Economic Development Board	25
St. Tammany Parish school district	30
Stalder, Richard L	27
Stanley High School baseball team	54
Stone, Dora SCR	46

SU baseball team	SCR 24
LEGISLATIVE AFFAIRS (CONTINUED)	
Commendations & Salutations (Continued)	
SU men's track team	SCR 23
SU women's basketball team	SCR 19
SUNO men's basketball team	SCR 38
Tangarife, Sofia	
Ursuline Academy of NO	
US Fish & Wildlife Service	
USS Terrebonne Parish, shipmates	
Vandebilt Catholic High School quiz bowl team	
Ward, Dr. Ken	
Weekley, Norma LaGrange	
White Castle High School boys' basketball team	
Whittaker, Leon & Clarice	
Whitton, Chris	
Wiltz, Hilda	
Committee Studies	1110 40
Agricultural-based economic development project	SR 29
Campaign practices	
Capital Companies Tax Credit Program (CAPCO)	
Community-based support professional; wages	
Corporate income/franchise tax; exemption, hydrogen energy technology utilization	
DNA evidence; storage	
Elderly/disabled; long term care	
Electric transmission system	
Forensic pop'n; plan	
Gaming Revenue Phase Out Fund	
Global climate change	
Health insurance, working uninsured	
Health insurers, financial stability/health	
Hospital, non-state public; fund allocation	
Income tax; credit, earned income	
Income tax; credit, nonprofit educational assistance org	
Income tax; credit, volunteer firefighter training	
Indigent, civil legal service	
Inmate housing; cost-effectiveness	
Insurance premium tax; firefighter training, in-service	
LaCHIP; pregnant women	HSR 16
Lactation, new mother outpatient support; health insurance	
LSU Dentistry School, lawsuits	
Medicaid; uncompensated care costs	
Motor vehicle inspection fee; ozone nonattainment parish/municipality	
Phone system, automated; crisis intervention	HSR 17
Sales tax exclusion, local; repair, out-of-state export	HSR 7
Sales tax exclusion/exemption; nonprofit entity	HSR 15
School systems; administrative units	SR 31
	SCR 50
School systems/employees; insurance cost	SR 14
Student incentive; critical shortage occupation	
Tax credit; aquaculture business, saltwater	
Tax credit; coastal restoration mfg. co	
Tax credit; economic development bldg., capital costs	
Voting system, uniform electronic; funds	

## LEGISLATIVE AFFAIRS (CONTINUED)

Committees	
Committees	an .
Commerce, Consumer Protection & International Affairs	
Forensic pop'n; plan	
Global Climate Change Policy Commission	
Hospital Intergovernmental Task Force	
Indigent, civil legal service	SR 52
Long Term Care Needs of Elderly/Disabled	SCR 68
School systems; administrative units	SR 31
S	SCR 50
School systems/employees; insurance cost	SR 14
Working Uninsured Task Force	
Condolences & Memorials	
Ardoin, Shannon Leigh	SCR 12
Brown, Leamon Lee, Jr	
Cannon, William Andrew	
Collins, Addie Mae	
Cook, William Edward	
Dunham, Grace Deggans	
Flowers, Doretha S	
Fruge, Johnny	
Gives, Thomas Lee, Sr	
Goree, Mablene D	
Granger, Frank, III	
	SR 50
Green, Tellis Lowell	
Grimmer, Betty S I	
Grout, Walter C	
Harrell, Eddie Jewel I	
	SR 5
Hennigan, Frank S	
Johnson, Louise Brazzel	
Judson, Albert Lenard	
Kennon, Eugenia Sentell	SCR 42
Kleinschmidt, Robert S., Sr I	HCR 28
Kliebert, Judge Thomas J	HCR 72
McKay, Sam	SR 39
I	HR 53
McNair, Denise	SCR 45
Panepinto, Joyce Bossier	SR 43
Pizzolato, Anthony "Tony" S., Sr	
Robertson, Carole	
Rowe, Julie DeAnn	
Simmons, Arthur S	
	HR 39
Smith, Francis Audley I	
Trosclair, Elmore "Moe" H	
Vanison, Delores Burrell	
Wesley, Cynthia	
Williams, Clarke M	
	SR 42
Wilson, Deacon John H., Sr	
Yokum, Petty Officer 2nd Class Kevin Wayne	
Joint Sessions	7/
Foster, Gov. M.J. "Mike", Jr.; invitation to address	SCR 1
1 oster, cov. 141.5. 1411ke , 51., hivitation to audiess	, I

LEGISLATIVE AFFAIRS (CONTINUED) Legislators	
America's Legislators Back to School Week	49
Procedure	
SCR 55, 2002 R.S.; rescission	65
Senate	
Adjournment sine die; governor notice	64
Adjournment sine die; house notice	65
Business, ready to transact; governor notice	2
Business, ready to transact; house notice	1
Senate Rules	1
Commerce, Consumer Protection & International Affairs Committee	6
	O
Suspension of Laws	22
Sales tax exemption, state; 2002-2004	22
Sales tax exemption, state; permanent	22
Severance tax; inactive well	74
Licensing, see Revenue & Taxation: Insurance Premium Tax, Occupational License Tax	
-M-	
Medicaid, see Health & Social Services	
MINERALS, OIL & GAS (See also Revenue & Taxation)  Drilling Equipment  Rig; repair; exploration/development, OCS waters; ad valorem tax exemption	86 31
Fuels	
Boiler; sales tax exemption	4
Wells	
Inactive; severance tax exemption suspension	74
MOTOR VEHICLES	
Abandoned Vehicles	
Dumped; tax, NO business/industrial district	69
Buses	
Contract carrier; sales tax exemption	2
Dealers	
Borrowed capital; loan agreement; corp. franchise tax exclusion ACT	38
Demonstrator, automobile/truck; sales tax exemption	62
Fuels Tax, Special, see Revenue & Taxation	
Lease/Rental	
Sales tax exclusion	64
Parts & Equipment	
Tires/trash; dumped; tax, NO business/industrial district	69
Recreational Vehicles	
Dealer; borrowed capital, loan agreement; corp. franchise tax exclusion ACT	38
Registration tax	77
Sales Finance	
Borrowed capital; loan agreement; corp. franchise tax exclusion	38
Trailers	
Boat; registration tax	77
Trucks & Trucking	, ,
Interstate commerce; sales tax exemption	2
Weigh station; electronic clearance, PrePass System	63

MUNICIPALITIES Community Development	
Low-income community corp. investment; new markets tax credit ACT	66
Ordinances Tax; trash dumped; NO business/industrial district	69
Taxes, see Revenue & Taxation: Sales & Use Tax, Local  Urban Renewal	
Plan/project investment; federal tax credit, approval, NO	60
-N-	
NATURAL RESOURCES	
Coastal Resources	<b>c</b> 0
Reclamation; compost blends	60
Foreign/interstate coastwise commerce; sales tax exemption ACT  Forestry & Forests	40
Methyl bromide	74 63
Wetlands  Coastal Wetlands Conservation & Restoration Plan	39
Newspapers, see Communications & Information Technology	
NONPROFIT ORGANIZATIONS Charitable Organizations Blood bank/collection center; sales tax exclusion ACT Blood bank/collection center; sales tax exclusion, apheresis kit/leuko reduction filter ACT Literacy; sales tax exemption ACT	70 71 27
-0-	
Occupational license tax, see Revenue & Taxation	
OCCUPATIONS & PROFESSIONS Dentists	
Income tax credit; shortage area	72
-Р-	
Parishes, see Governmental Finance: Special Treasury Funds; Revenue & Taxation: Hotel Occupancy Tax, Revenue Sharing Pensions, see Retirement Ports, harbors & terminals, see Special Districts & Authorities Prescription drugs, see Health & Social Services: Drugs, Prescription Prisoners, see Public Safety & Corrections	
PROPERTY Public Property State; Monroe, use/transfer to LA Purchase Gardens/Zoo	37
Public finance, see Governmental Finance	

PUBLIC SAFETY & CORRECTIONS	
Correctional Facilities	
Wastewater treatment facility	75
Prison Enterprises	
Contractor; tax credit	32
Prisoners	
Health care services; funding	55
Terrorism VP	
Biological/Chemical Warfare Medicine Center	60
PUBLIC UTILITIES	
Electric Utilities	40
Sale to municipalities; occupational license tax	48
Gas Utilities	40
Sale to municipalities; occupational license tax	48
Telecommunications, see Communications & Information Technology	
Telephones, see Communications & Information Technology	
Utility Services	88
Sales tax exemption; private residence	88 49
Sales tax exemption; steelworks/blast furnace	49
-R-	
RACING	
Tracks	
Additional	44
SR	45
RETIREMENT	
Communities	
Developer; ad valorem tax exemption	57
Developer; ad valorem tax exemption; local/special district	89
Firefighters Retirement System	0,
Trust account; employer contribution, fund	83
Firemen's Pension & Relief Funds	
Baton Rouge/New Orleans; funding	83
State Employees Retirement System	
COLA; employee experience account; fund mgt	55
State Police Retirement System	
Employer contribution; fund	83
Teachers Retirement System	
COLA; employee experience account; fund mgt	55
REVENUE & TAXATION	
Ad Valorem Tax	
S bank stock; income tax credit	30
Ad Valorem Tax - Exemption	
Drilling rig; repair; exploration/development, OCS waters	86
Retirement community developer	57
Retirement community developer; local/special district ACT	89
Ad Valorem Tax - Exemption - Homestead	
Assessment level; age; application	55
ACT	87
Ad Valorem Tax - Exemption - Manufacturer/Industrial	
Contract: violation: collection	36

REVENUE & TAXATION (CONTINUED)	
Alcoholic Beverage Tax	
Credit; low alcohol content beverage; unsaleable item	Γ 1
Automobile Rental Tax	
Expiration date; extension	Γ 20
Boxing & Wrestling Gross Receipts Tax	_
Rate; ceiling	Γ :
Corporate Franchise Tax	
Apportionment/attribution; broadcast telecommunications service	
Credit; economic development corp.; bond issuance expense	
Credit; historic structure rehabilitation, downtown development district	
Credit; low-income community investment	
Credit; specialty apparel; prison contractor, inmate labor	
Deduction; insurance holding corp.; subsidiary	Γ 59
Exclusion; borrowed capital; loan agreement, motor vehicle/manufactured	
home/farm implement dealer	Γ 38
Corporate Income Tax	
Allowable income; apportionment	
Apportionment/attribution; broadcast telecommunications service	
Credit; economic development corp.; bond issuance expense	
Credit; historic structure rehabilitation, downtown development district	
Credit; low-income community investment	
Credit; specialty apparel; prison contractor, inmate labor	
Deduction; net operating loss, reorganization/merger	
S/subchapter S corp	Γ 1΄
Creation of New Taxes	п 24
Economic development tax; Monroe	
Trash dumped; NO business/industrial district	Γ 69
Delinquent Taxes	г 2.
Collection; ad valorem, manufacturer/industrial exemption; contract violation ACT	
Tax exemption suspension	Γ 4΄
	Γ 30
Credit; ad valorem tax; S bank stock	
Credit; applicability	
Excise Tax	Γ 60
Shrimp; imported	Γ 7:
Federal Taxes	/.
Credit; urban redevelopment plan/project investment, NO	Γ 60
Income tax, state deduction; see Individual Income Tax/Deduction	. 00
Fuels Tax, Special	
Dyed diesel fuel, fire truck	Γ 28
Gift Tax	. 20
Exclusion; annual, federal exclusion	Γ 1:
Homestead exemption, see Ad Valorem Tax - Exemption - Homestead	
Hotel Occupancy Tax	
West Baton Rouge Parish; rate	Γ 52
Individual Income Tax	
Composite return; publicly traded partnership	Γ 68
Credit; ad valorem tax; S bank stock	
Credit; dentist, shortage area	
Credit; historic structure rehabilitation, downtown development district	
Credit; long-term care insurance	
Credit; low-income community investment	
Credit; parent, child care expense	
Credit: specialty apparel: prison contractor, inmate labor	

#### REVENUE & TAXATION (CONTINUED) **Individual Income Tax** (Continued) Deduction; federal income tax, excess itemized deductions . . . . . . . . . . . . ACT **Insurance Premium Tax** Assessment; minimum annual; firefighters retirement/state police . . . . . . . . . ACT Credit; CAPCO, see Tax Credits Local sales & use tax, see Sales & Use Tax, Local Manufacturer/industrial ad valorem tax exemption, see Ad Valorem Tax - Exemption -Manufacturer/Industrial Motor fuel tax, see Fuels Tax, Special **Occupational License Tax** Property tax, see Ad Valorem Tax Revenue bonds, see Bonds **Revenue Sharing** Sales & Use Tax, Local Exclusion: blood bank/collection center, nonprofit; apheresis kit/leuko Exemption; drug, prescription/chemotherapy; physician office administration . . . . . . ACT Exemption; shipbuilding, materials/equipment/machinery . . . . . . . . . . . . ACT Sales & Use Tax, State Exclusion; blood bank/collection center, nonprofit; apheresis kit/leuko

REVENUE & TAXATION (CONTINUED)	
Sales & Use Tax, State (Continued)	
Exclusion; TV/radio, digital conversion equipment	61
Exclusion; wireless telephone equipment	85
Sales & Use Tax, State - Exemption	
Automobile; demonstrator	62
Boiler fuel	4
Bus, contract carrier	2
Drilling rig; exploration/development, OCS waters	3
Drug, prescription	88
Food	22
ACT	88
Literacy organization	2
Ship/supplies, foreign/interstate coastwise commerce	40
Ship/supplies, gaming; applicability	40
Ship/supplies, gaming equipment	4
Shipbuilding, materials/equipment/machinery	4
Suspension; 2002-2004	22
Suspension; permanent	22
Telephone directory	58
Truck; demonstrator	62
Truck/trailer	2
Utilities	22
Utilities; private residence	88
Utilities; steelworks/blast furnace	49
Severance Tax	
Exemption suspension; inactive well	74
Natural gas; rate	12
Shrimp; LA water harvest	75
Special fuels tax, see Fuels Tax, Special	
Tax collection; see Delinquent Taxes; Sales & Use Tax, Local	
Tax Credits (Usually see specific tax)	
Capital companies program (CAPCO)	84
Estate/trust income tax; applicability	1
New markets; low-income community investment	60
Tax Exemptions (Usually see specific tax)	
Bond interest; Grant Anticipation Revenue Vehicle (GARVEE) ACT	40
Business & industrial district, NO; investment	80
Suspension; tax non-payment	4
Tax refund claims, see Appropriations	
Taxing districts, see Special Districts & Authorities	
Tobacco Tax	
Cigarette; rate	2
Cigarette; rate; Health Care Fund	19
Vehicle Registration Tax	
Additional: boat trailer/recreational vehicle	7

Revenue sharing, see Revenue & Taxation Roads, see Transportation: Highways

-S-

School finance, see Education

Schools, see Education

Senior citizens, see Retirement; Revenue & Taxation: Ad Valorem Tax - Exemption - Homestead; Health & Social Services; Energy

#### SPECIAL DISTRICTS & AUTHORITIES **Business & Industrial Districts Crime Prevention Districts Downtown Development Districts Economic Development Districts** Lower Ninth Ward .......ACT **Fire Protection Districts Neighborhood Improvement Districts ACT** Port, Harbor, & Terminal Districts **HCR** STATE GOVERNMENT Special Days, Weeks & Months Diabetes Awareness Day SR HCR Slidell Day ...... HCR

SUITS AGAINST THE STATE & POLITICAL SUBDIVISIONS Claims Procedure	
Road hazards HCR	34
-T-	
Taxes, see Revenue & Taxation	
Teachers, see Retirement: Teachers Retirement System	
Telephones, see Communications & Information Technology	
Television, see Communications & Information Technology	
Tobacco tax, see Revenue & Taxation	
Trailers, see Motor Vehicles	
TRANSPORTATION	
Aircraft & Aviation	
Communications tower; safety	25
Airports	
Regional; priority	51
Department of Transportation & Development	
Kenner Maintenance Unit; name	24
Highways	
Interstate; I-12, W. Florida Republic Parkway; sign	22
Preservation; natural scenery	57
Sign, welcome; LA Purchase Bicentennial	65
State; LA 48, Jefferson Parish; parish road exchange	82
State; LA 90/Canal St., Iberia Parish; overpass, name	48
HCR	85
Trash dumpster, parish; removal, LA Purchase Bicentennial	51
Intermodal Science; college curricula	49
Treasury, see Governmental Finance: Special Treasury Funds Trucks, see Motor Vehicles	
-U-	
UNITED STATES GOVERNMENT Constitution	
School prayer SCR  Declaration of Independence	58
Principles	26 45
Taxes, see Revenue & Taxation: Federal Taxes	
Universities, see Colleges & Universities	
-W-	
WATER & WATERWAYS	
Atchafalaya Basin	
Master plan; St. Mary Parish proposal	56
Water quality SCR Boats/Ships/Vessels	62
Foreign/interstate coastwise commerce; sales tax exemption ACT	40

Shipbuilding, materials/equipment/machinery; sales tax exemption ..... ACT

#### WATER & WATERWAYS (CONTINUED) **Gulf of Mexico** 41 Ports, harbors, & terminals, see Special Districts & Authorities Sewerage 75 Wells, see Minerals, Oil & Gas WILDLIFE & FISHERIES **Birds** 54 Crawfish 13 8 Fish & Fishing 41 Hunting 31 77 Shellfish 8 **Shrimp** 13 75 8 16 South Central LA Shrimp Fisherman's Legislative Advisory Committee . . . . . . . . . SR 36